

State of Maryland
Affidavit of Tax Status of Dependent Children
For Participation in the State Employee/Retiree Health Benefits Program

Please complete one Tax Affidavit for Each Dependent Child

You must be able to sign this affidavit AND the child must meet the other eligibility criteria of COMAR 17.04.13.03A(11) for coverage.*

Employee/Retiree Name: _____

Social Security Number: Last First MI
 [][][] — [][] — [][][][]

Name of Child: _____
 Last First MI

Child's Date of Birth: [][] [][] [][][][]
 Month Day Year

Child's Social Security Number: [][][] — [][] — [][][][]

I hereby certify and swear that the dependent child is eligible for pre-tax health benefits coverage because the dependent child meets one of the following tests [Check the test that is met for the dependent child listed above]:

☐ The **Qualifying Child** test. The child must meet ALL 4 requirements below and must meet the requirements of 17.04.13.03A(11) as listed on page 2:

- (1) the child is my natural/biological or adopted child, my stepchild, my brother, my sister, my step-brother, my step-sister, or a descendant of one of those relatives (e.g. my grandchild); **AND**
- (2) the child has the same principal place of abode/residence as me for more than one-half of the year or meets the residence test described below:
 - a. the child receives over half of the child's support during the calendar year from the child's parents; and
 - b. the child is in the custody of one or both parents for more than half of the year; and
 - c. the child's parents:
 - i. are divorced or legally separated under a decree of divorce or separation order signed by a judge,
 - ii. are living separately under a written separation agreement, or
 - iii. live apart at all times for the last six (6) months of the calendar year; **AND**
- (3) the child will not be age 19 as of December 31, 2006, or is a student who will not be age 24 as of December 31, 2006, or is permanently and totally disabled; **AND**
- (4) the child does not provide over one-half of the child's own support.

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Affidavit of Tax Status of Dependents

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- ☐ The **Qualifying Relative** test. The child must meet all of the test below and must meet the requirements of 17.04.13.03A(11) as listed below:

- (1) the child is (a) or (b) or (c):
 - (a) the child is my natural/biological or adopted child, my stepchild, my sibling or step-sibling, or a descendant of one of those relatives (e.g. my grandchild); or
 - (b) the child is my niece or nephew; or
 - (c) the child has the same principal place of abode/residence as me and is a member of my household; **AND**
- (2) I provide over one-half of the support for the child; **AND**
- (3) The child is not the Qualifying Child (see above) of any other person who pays taxes.

I solemnly affirm under the penalties of perjury that the contents of this paper are true to the best of my knowledge, information and belief.

Signature of Employee/Retiree

Date

* COMAR 17.04.13.03A(11) provides that the following dependent children are eligible:

1. Unmarried children of an employee or retired employee until the end of the calendar year in which the child becomes 19 years old. These children include:
 - (i) A blood descendent of the first degree;
 - (ii) (ii) A legally adopted child (including a child living with the adopting parents during the period of probation);
 - (iii) (iii) A stepchild residing in the household of the employee or retired employee; and
 - (iv) (iv) A child permanently residing in the household of which the employee or retired employee is the head, and who is being supported solely by the employee or retired employee, provided that the employee or retired employee is related to the child by blood or marriage or is the child's legal guardian.
2. An unmarried child 19 years old or older, who is incapable of self-support because of mental or physical incapacity that began before the end of the calendar year of the child's 19th birthday, and who is residing with the employee or retired employee and is dependent for support upon the employee or retired employee.
3. An unmarried child who is a full-time student attending an accredited educational institution for not less than 12 credit hours a semester, and who is dependent upon the employee or retired employee for support, until the end of the calendar year in which the child becomes 23 years old, or any unmarried child 23 years old or older who is incapable of self-support because of mental or physical incapacity that began while the child was a full-time student and before the child's 23rd birthday.